

Form 990

Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

HEALTH CARE COMPLIANCE ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

6500 BARRIE ROAD NO 250

City or town, state or country, and ZIP + 4

MINNEAPOLIS, MN 55435

F Name and address of principal officer

ROY SNELL

6500 BARRIE ROAD NO 250

MINNEAPOLIS, MN 55435

D Employer identification number

23-2882664

E Telephone number

(952) 988-0141

G Gross receipts \$ 19,731,162

I Tax-exempt status

☐ 501(c)(3)

☒ 501(c) ( 6 )

(insert no )

☐ 4947(a)(1) or

☐ 527

J Website:

WWW.HCCA-INFO.ORG

K Form of organization

☒ Corporation

☐ Trust

☐ Association

☐ Other

L Year of formation

1997

M State of legal domicile

PA

Part I	Summary																																										
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities</div><div>PROMOTE QUALITY COMPLIANCE PROGRAMS IN HEALTH CARE</div></div>																																										
Revenue	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																										
	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>18</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>15</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2011 (Part V, line 2a)</td><td>30</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>400</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>276,070</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>55,492</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	18	4	Number of independent voting members of the governing body (Part VI, line 1b)	15	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	30	6	Total number of volunteers (estimate if necessary)	400	7a	Total unrelated business revenue from Part VIII, column (C), line 12	276,070	7b	Net unrelated business taxable income from Form 990-T, line 34	55,492																								
3	Number of voting members of the governing body (Part VI, line 1a)	18																																									
4	Number of independent voting members of the governing body (Part VI, line 1b)	15																																									
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	30																																									
6	Total number of volunteers (estimate if necessary)	400																																									
7a	Total unrelated business revenue from Part VIII, column (C), line 12	276,070																																									
7b	Net unrelated business taxable income from Form 990-T, line 34	55,492																																									
Expenses	<table><tr><th></th><th>Prior Year</th><th>Current Year</th></tr><tr><td>8</td><td>Contributions and grants (Part VIII, line 1h)</td><td>0</td></tr><tr><td>9</td><td>Program service revenue (Part VIII, line 2g)</td><td>10,991,514</td></tr><tr><td>10</td><td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>284,647</td></tr><tr><td>11</td><td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>7,073</td></tr><tr><td>12</td><td>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>11,283,234</td></tr><tr><td>13</td><td>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>0</td></tr><tr><td>14</td><td>Benefits paid to or for members (Part IX, column (A), line 4)</td><td>0</td></tr><tr><td>15</td><td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>2,468,680</td></tr><tr><td>16a</td><td>Professional fundraising fees (Part IX, column (A), line 11e)</td><td>0</td></tr><tr><td>b</td><td>Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0</td><td></td></tr><tr><td>17</td><td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>6,580,147</td></tr><tr><td>18</td><td>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>9,048,827</td></tr><tr><td>19</td><td>Revenue less expenses Subtract line 18 from line 12</td><td>2,234,407</td></tr></table>		Prior Year	Current Year	8	Contributions and grants (Part VIII, line 1h)	0	9	Program service revenue (Part VIII, line 2g)	10,991,514	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	284,647	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,073	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,283,234	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,468,680	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	b	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	6,580,147	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	9,048,827	19	Revenue less expenses Subtract line 18 from line 12	2,234,407
	Prior Year	Current Year																																									
8	Contributions and grants (Part VIII, line 1h)	0																																									
9	Program service revenue (Part VIII, line 2g)	10,991,514																																									
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	284,647																																									
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,073																																									
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,283,234																																									
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0																																									
14	Benefits paid to or for members (Part IX, column (A), line 4)	0																																									
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,468,680																																									
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0																																									
b	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0																																										
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	6,580,147																																									
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	9,048,827																																									
19	Revenue less expenses Subtract line 18 from line 12	2,234,407																																									
Net Assets or Fund Balances	<table><tr><th></th><th>Beginning of Current Year</th><th>End of Year</th></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>11,973,656</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>3,926,220</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>8,047,436</td></tr></table>		Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	11,973,656	21	Total liabilities (Part X, line 26)	3,926,220	22	Net assets or fund balances Subtract line 21 from line 20	8,047,436																														
	Beginning of Current Year	End of Year																																									
20	Total assets (Part X, line 16)	11,973,656																																									
21	Total liabilities (Part X, line 26)	3,926,220																																									
22	Net assets or fund balances Subtract line 21 from line 20	8,047,436																																									

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

ROY SNELL CEO

Date

2012-11-13

Preparer's signature

JOHN TAUER

Date

Check if self-employed ☐

Preparer's taxpayer identification number (see instructions)

P00294068

Firm's name (or yours if self-employed), address, and ZIP + 4

CLIFTONLARSONALLEN LLP

220 SOUTH SIXTH STREET SUITE 300

MINNEAPOLIS, MN 55402

EIN ☐ 41-0746749

Phone no ☐ (612) 376-4500

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2011)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐

☒

1

Briefly describe the organization's mission

TO CHAMPION ETHICAL PRACTICE AND COMPLIANCE STANDARDS, TO PROVIDE THE NECESSARY RESOURCES FOR ETHICS AND COMPLIANCE PROFESSIONALS AND OTHERS WHO SHARE THESE PRINCIPLES, AND TO PROVIDE EDUCATIONAL AND NETWORKING OPPORTUNITIES TO COMPLIANCE AND ETHICS PROFESSIONALS

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

CONFERENCE PROGRAM THE TOTAL ESTIMATED COST OF THE ASSOCIATION'S 2011 CONFERENCE PROGRAM WAS \$5,293,410 OR 48 0% OF THE ASSOCIATION'S TOTAL EXPENSES THIS EXPENSE TOTAL DOES NOT INCLUDE THE SALARIES AND BENEFITS OF OUR STAFF WHO ARE RESPONSIBLE FOR PROVIDING THIS PROGRAM WE ESTIMATE THAT 64 9% OF ALL EMPLOYEE COSTS ARE DIRECTLY RELATED TO OUR PROGRAM SERVICES TOTAL PERSONNEL EXPENSE MAKES UP 23 4% OF THE ASSOCIATION'S TOTAL EXPENSES THE TOTAL ESTIMATED REVENUE DERIVED FROM THIS ACTIVITY WAS \$9,025,598 OUR CONFERENCE PROGRAM PROVIDES ATTENDEES EDUCATIONAL OPPORTUNITIES RANGING FROM A BASIC UNDERSTANDING OF THE COMPLIANCE AND ETHICS PROFESSION TO SPECIFIC INFORMATION ABOUT NEW RULES AND REGULATIONS GOVERNING COMPLIANCE AND ETHICS TO CERTIFICATION AS A COMPLIANCE AND ETHICS PROFESSIONAL WE PROVIDE THE ONLY CERTIFICATION PROGRAM OF ITS KIND TOTAL MEMBERSHIP FOR THE ASSOCIATION GREW FROM 8,815 MEMBERS AT THE END OF 2010 TO 10,103 MEMBERS AT THE END OF 2011 THE TOTAL NUMBER OF PROFESSIONALS CERTIFIED AS COMPLIANCE AND ETHICS PROFESSIONALS GREW FROM 3,215 AT THE END OF 2010 TO 3,995 AT THE END OF 2011 THE ASSOCIATION BELIEVES THAT THE ROLE OF COMPLIANCE AND ETHICS WILL PLAY AN EVER MORE IMPORTANT ROLE IN OUR SOCIETY AS A WHOLE IT IS CRITICAL THAT THE RESOURCES TO ADEQUATELY PREPARE THE PEOPLE WORKING IN THE PROFESSION ARE READILY AVAILABLE AND OF THE HIGHEST QUALITY THE ASSOCIATION WILL CONTINUE TO STRIVE TO MEET THESE SPECIFIC NEEDS OF THIS GROWING PROFESSION

4b

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

PRODUCT PROGRAM THE TOTAL ESTIMATED COST OF THE ASSOCIATION'S 2011 PRODUCT PROGRAM WAS \$229,750 OR 2 1% OF THE ASSOCIATION'S TOTAL EXPENSES THIS EXPENSE TOTAL DOES NOT INCLUDE THE SALARIES AND BENEFITS OF OUR STAFF WHO ARE RESPONSIBLE FOR PROVIDING THIS PROGRAM WE ESTIMATE THAT 64 9% OF ALL EMPLOYEE COSTS ARE DIRECTLY RELATED TO OUR PROGRAM SERVICES TOTAL PERSONNEL EXPENSE MAKES UP 23 4% OF THE ASSOCIATION'S TOTAL EXPENSES THE TOTAL ESTIMATED REVENUE DERIVED FROM THIS ACTIVITY WAS \$574,805 OUR PRODUCT PROGRAM PROVIDES COMPLIANCE AND ETHICS PROFESSIONALS EDUCATIONAL OPPORTUNITIES RANGING FROM A BASIC UNDERSTANDING OF THE COMPLIANCE AND ETHICS PROFESSION TO SPECIFIC INFORMATION ABOUT NEW RULES AND REGULATIONS GOVERNING COMPLIANCE AND ETHICS TO CERTIFICATION AS A COMPLIANCE AND ETHICS PROFESSIONAL OUR PRODUCT PROGRAM PROVIDES AMPLE EDUCATIONAL RESOURCES ON HOW TO BECOME A PART OF THE COMPLIANCE AND ETHICS INDUSTRY, HOW TO DEVELOP AND GROW YOUR COMPLIANCE DEPARTMENT, AND HOW TO ADDRESS THE SPECIFIC RULES, REGULATIONS AND LEGAL REQUIREMENTS ESTABLISHED BY STATE AND FEDERAL GOVERNMENTS IT IS CRITICAL THAT THE RESOURCES TO ADEQUATELY PREPARE THE PEOPLE WORKING IN THE PROFESSION ARE READILY AVAILABLE AND OF THE HIGHEST QUALITY THE ASSOCIATION WILL CONTINUE TO STRIVE TO MEET THESE SPECIFIC NEEDS OF THIS GROWING PROFESSION

4c

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

PUBLICATIONS, WEBSITES, SOCIAL NETWORK SITE THE ASSOCIATION OFFERS TWO PUBLICATIONS TO ITS MEMBERSHIP THERE IS A MONTHLY MAGAZINE SPECIFICALLY FOR THE HEALTH CARE COMPLIANCE INDUSTRY A SECOND MAGAZINE IS PUBLISHED EVERY OTHER MONTH FOR THE COMPLIANCE AND ETHICS INDUSTRY OUTSIDE OF HEALTH CARE OUR WEBSITES PROVIDE A WIDE RANGE OF INFORMATION ABOUT THE COMPLIANCE AND ETHICS PROFESSION AND THE ASSOCIATION TO PEOPLE VISITING THE WEBSITES THE SOCIAL NETWORK SITE PROVIDES IMPORTANT EDUCATIONAL AND NETWORKING OPPORTUNITIES FOR VISITORS TO THAT SITE THE TOTAL ESTIMATED COST OF THIS PROGRAM IS \$473,439 OR 4 3% OF THE ASSOCIATION'S TOTAL EXPENSES THIS EXPENSE TOTAL DOES NOT INCLUDE THE SALARIES AND BENEFITS OF OUR STAFF WHO ARE RESPONSIBLE FOR PROVIDING THIS PROGRAM WE ESTIMATE THAT 64 9% OF ALL EMPLOYEE COSTS ARE DIRECTLY RELATED TO OUR PROGRAM SERVICES TOTAL PERSONNEL EXPENSE MAKES UP 23 4% OF THE ASSOCIATION'S TOTAL EXPENSES THESE MAGAZINES, WEBSITES, AND THE ASSOCIATION'S SOCIAL NETWORK SITE PROVIDE VITAL INFORMATION ON WHAT IS HAPPENING IN THE COMPLIANCE AND ETHICS PROFESSION, THERE ARE MANY ARTICLES INFORMING AND EDUCATING OUR MEMBERSHIP ABOUT NEW RULES, REGULATIONS, AND LEGAL REQUIREMENTS ESTABLISHED BY THE STATE AND FEDERAL GOVERNMENTS THERE ARE ALSO ARTICLES ABOUT INFLUENTIAL PEOPLE WITHIN THE COMPLIANCE AND ETHICS PROFESSION IT IS CRITICAL THAT THE RESOURCES TO ADEQUATELY PREPARE THE PEOPLE WORKING IN THE PROFESSION ARE READILY AVAILABLE AND OF THE HIGHEST QUALITY THE ASSOCIATION WILL CONTINUE TO STRIVE TO MEET THESE SPECIFIC NEEDS OF THIS GROWING PROFESSION

4d

Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e

Total program service expenses

\$

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1	No
2	Is the organization required to complete Schedule B, Schedule of Contributors(see instructions)? . . . .	2	No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3	No
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.	5	Yes
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II.	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	11b	Yes
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e	No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . .	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I . . . . .	14b	Yes
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II and IV . . . .	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III and IV . . . .	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements . . . . .	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

<div>Part V</div> <div>Statements Regarding Other IRS Filings and Tax Compliance</div> <div>Check if Schedule O contains a response to any question in this Part V</div>							
				Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .			1a	37		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.						
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return. .			2a	30		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			2b		Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.			3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			4a			No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.						
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?			6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b			
7 Organizations that may receive deductible contributions under section 170(c).							
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year.			7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?				8			
9 Sponsoring organizations maintaining donor advised funds.							
a	Did the organization make any taxable distributions under section 4966?			9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b			
10 Section 501(c)(7) organizations. Enter							
a	Initiation fees and capital contributions included on Part VIII, line 12.			10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			10b			
11 Section 501(c)(12) organizations. Enter							
a	Gross income from members or shareholders.			11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.							
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.			13a			
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.			13b			
c	Enter the aggregate amount of reserves on hand.			13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a			No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			14b			

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	Yes	
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization		No
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.  
JANICE MEYER CFO  
6500 BARRIE ROAD NO 250  
MINNEAPOLIS, MN 55435  
(952) 405-7900

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK SHEEDER PRESIDENT	5.80	X		X				0	0	0
(2) SHAWN Y DEGROOT FIRST VICE PRESIDENT	3.80	X		X				2,000	0	0
(3) JOHN FALCETANO SECOND VICE PRESIDENT	8.30	X		X				39,000	0	0
(4) GABRIEL L IMPERATO TREASURER	1.00	X		X				0	0	0
(5) SARA KAY WHELLER SECRETARY	4.60	X		X				0	0	0
(6) JENNY O'BRIEN IMMEDIATE PAST PRESIDENT	7.20	X		X				3,000	0	0
(7) JULENE BROWN PAST PRESIDENT	5.80	X		X				0	0	0
(8) DANIEL ROACH BOARD MEMBER/EXEC COMM	4.20	X						0	0	0
(9) URTON ANDERSON BOARD MEMBER	3.10	X						5,000	0	0
(10) MARTI ARVIN BOARD MEMBER	3.50	X						0	0	0
(11) DEANN M BAKER BOARD MEMBER	1.00	X						0	0	0
(12) CATHY BOERNER BOARD MEMBER	1.00	X						0	0	0
(13) ANGELIQUE P DORSEY BOARD MEMBER	1.00	X						0	0	0
(14) BRIAN FLOOD BOARD MEMBER	1.00	X						0	0	0
(15) DAVID J HELLER BOARD MEMBER	4.30	X						0	0	0
(16) MARGARET HAMBLETON BOARD MEMBER	3.10	X						0	0	0
(17) ROBERT A HUSSAR BOARD MEMBER	1.00	X						0	0	0

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) RORY JAFFE BOARD MEMBER	1 00	X						0	0	0
(19) ROBERT H OSSOFF BOARD MEMBER	1 00	X						0	0	0
(20) MATTHEW F TORMEY BOARD MEMBER	1 70	X						0	0	0
(21) DEBBIE TROKLUS BOARD MEMBER	12 50	X						76,000	0	0
(22) SHERYL VACCA BOARD MEMBER	6 30	X						36,000	0	0
(23) GREGORY WARNER BOARD MEMBER	1 00	X						0	0	0
(24) SARA KAY WHELLER BOARD MEMBER	4 60	X						0	0	0
(25) ROY SNELL CEO	40 00			X				380,474	0	42,537
(26) CHARLIE THIEM CFO	40 00			X				118,399	0	19,413
(27) ADAM TURTELTAUB VP MEMBER RELATIONS	40 00				X			188,812	0	13,196
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								848,685	0	75,146

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

3

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
CONTEMPORARY IMAGES 839 MEANDER CT MEDINA, MN 55340	PRINTING SERVICES	1,974,891
APPLIED MEASUREMENT PROFESSION 18000 W 105TH ST OLATHE, KS 66061	ADMINISTER CERTIFICATION TESTS AND DEVEL	324,342
EUCLID TECHNOLOGY 8120 WOODMONT AVE 710 BETHESDA, MD 20814	PROVIDES MEMBERSHIP DATABASE SOFTWARE	233,942
PSAV 23918 NETWORK PL CHICAGO, IL 60673	PROVIDE AUDIO VISUAL SERVICES AT OUR CON	179,980
CAESARS PALACE PO BOX 17010 LAS VEGAS, NV 89114	PROVIDE CONFERENCE FACILITIES	150,000

2

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

7



Part VIII

Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . . . 1a				
	b	Membership dues . . . . . 1b				
	c	Fundraising events . . . . . 1c				
	d	Related organizations . . . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f \$ _____				
	h	Total. Add lines 1a-1f . . . . . ▶				
Program Service Revenue	2a	REGISTRATION FEES	541900	7,910,284	7,910,284	
	b	MEMBERSHIP DUES	541900	2,461,135	2,461,135	
	c	MISCELLANEOUS CONFEREN	541900	592,243	550,843	41,400
	d	CERTIFICATION REVENUE	541900	590,617	590,617	
	e	TRAINING VIDEO	541900	417,350	417,350	
	f	All other program service revenue		1,273,146	1,036,633	236,513
	g	Total. Add lines 2a–2f . . . . . ▶		13,244,775		
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		368,730	
4		Income from investment of tax-exempt bond proceeds . . ▶				
5		Royalties . . . . . ▶				
6a		Gross rents	(i) Real (ii) Personal			
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss) . . . . . ▶				
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
b		Less cost or other basis and sales expenses				
c		Gain or (loss)				
d		Net gain or (loss) . . . . . ▶		-56,779		-56,779
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a				
b		Less direct expenses . . . . . b				
c		Net income or (loss) from fundraising events . . ▶				
9a		Gross income from gaming activities See Part IV, line 19 . . . . . a				
b		Less direct expenses . . . . . b				
c		Net income or (loss) from gaming activities . . ▶				
10a		Gross sales of inventory, less returns and allowances . . . . . a				
b		Less cost of goods sold . . . . . b				
c		Net income or (loss) from sales of inventory . . ▶		-10,675		-10,675
Miscellaneous Revenue		Business Code				
11a	OTHER REVENUE	900099	13,897		8,832	5,065
b						
c						
d	All other revenue . . . . .					
e	Total. Add lines 11a–11d . . . . . ▶		13,897			
12	Total revenue. See Instructions . . . . . ▶		13,559,948	12,966,862	276,070	317,016

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns  
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)  
Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	923,830			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages	1,307,139			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	33,347			
9	Other employee benefits . . . . .	214,010			
10	Payroll taxes . . . . .	144,656			
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .	138,029			
c	Accounting . . . . .	21,300			
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other . . . . .	232,609			
12	Advertising and promotion . . . . .	1,704,906			
13	Office expenses . . . . .	481,517			
14	Information technology . . . . .	72,096			
15	Royalties . . . . .				
16	Occupancy . . . . .	267,520			
17	Travel . . . . .	102,976			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	3,651,730			
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	100,217			
23	Insurance . . . . .	14,020			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a	TEST ADMIN FEES	421,345			
b	MEMBER SERVICES	394,268			
c	MARKETING DIST	116,435			
d	EMPLOYEE DEVELOPMENT	68,809			
e					
f	All other expenses	590,308			
25	Total functional expenses. Add lines 1 through 24f	11,001,067			
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .			1,694,372	1	952,518
	2	Savings and temporary cash investments . . . . .			24,464	2	0
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .			1,059,572	4	1,303,704
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .			255,487	7	248,559
	8	Inventories for sale or use . . . . .			67,400	8	87,685
	9	Prepaid expenses and deferred charges . . . . .			717,699	9	1,116,489
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D . . . . .	10a	1,332,900	302,883	10c	706,226
	b	Less: accumulated depreciation . . . . .	10b	626,674			
	11	Investments—publicly traded securities . . . . .				11	
	12	Investments—other securities. See Part IV, line 11 . . . . .			7,610,664	12	10,205,342
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			241,115	15	1,174,727
16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			11,973,656	16	15,795,250	
Liabilities	17	Accounts payable and accrued expenses . . . . .			448,875	17	1,052,121
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			3,477,345	19	4,221,255
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .				23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .				25	
	26	Total liabilities. Add lines 17 through 25 . . . . .			3,926,220	26	5,273,376
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			8,047,436	27	10,521,874
	28	Temporarily restricted net assets . . . . .				28	
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	Total net assets or fund balances . . . . .			8,047,436	33	10,521,874
	34	Total liabilities and net assets/fund balances . . . . .			11,973,656	34	15,795,250

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,559,948
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,001,067
3	Revenue less expenses Subtract line 2 from line 1	3	2,558,881
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,047,436
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-84,443
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	10,521,874

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE C  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes,” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization HEALTH CARE COMPLIANCE ASSOCIATION	Employer identification number  23-2882664
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1

Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV

2

Political expenditures

▶ \$ 0

3

Volunteer hours

0

Part I-B Complete if the organization is exempt under section 501(c)(3).

1

Enter the amount of any excise tax incurred by the organization under section 4955

▶ \$

2

Enter the amount of any excise tax incurred by organization managers under section 4955

▶ \$

3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes ☐ No

4a

Was a correction made?

☐ Yes ☐ No

b

If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶ \$ 0

2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities

▶ \$ 0

3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b

▶ \$

4

Did the filing organization file Form 1120-POL for this year?

☐ Yes ☐ No

5

Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check
- ☐
- if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check
- ☐
- if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

		(a)		(b)
		Yes	No	Amount
<b>1</b>	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b>	Volunteers?			
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b>	Media advertisements?			
<b>d</b>	Mailings to members, legislators, or the public?			
<b>e</b>	Publications, or published or broadcast statements?			
<b>f</b>	Grants to other organizations for lobbying purposes?			
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b>	Other activities? If "Yes," describe in Part IV			
<b>j</b>	Total lines 1c through 1i			
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b>	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

		Yes	No
<b>1</b>	Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b> Yes	
<b>2</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b> Yes	
<b>3</b>	Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	No

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

<b>1</b>	Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b>	Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b>	Current year	<b>2a</b>	
<b>b</b>	Carryover from last year	<b>2b</b>	
<b>c</b>	Total	<b>2c</b>	
<b>3</b>	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b>	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b>	Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

SCHEDULE D

(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2011

Open to Public  
Inspection

**Name of the organization**  
HEALTH CARE COMPLIANCE ASSOCIATION

**Employer identification number**  
  
23-2882664

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)☐ Preservation of an historically importantly land area  
☐ Protection of natural habitat☐ Preservation of a certified historic structure  
☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_

4

Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes☐ No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X▶ \$ \_\_\_\_\_

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1▶ \$ \_\_\_\_\_

b

Assets included in Form 990, Part X▶ \$ \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2011



Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance . . . . .				
b	Contributions . . . . .				
c	Investment earnings or losses . . . . .				
d	Grants or scholarships . . . . .				
e	Other expenditures for facilities and programs . . . . .				
f	Administrative expenses . . . . .				
g	End of year balance . . . . .				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land . . . . .			
b	Buildings . . . . .			
c	Leasehold improvements . . . . .	294,148	90,797	203,351
d	Equipment . . . . .	1,038,752	535,877	502,875
e	Other . . . . .			
Total.	Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)			706,226



Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ASSOCIATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(6) OF THE INTERNALREVENUE CODE (IRC) AND COMPARABLE STATE LAW. HOWEVER, THEY ARE SUBJECT TO UNRELATED BUSINESS INCOME TAX ON ADVERTISING INCOME AND DEBT FINANCED RENTAL INCOME. THE ASSOCIATION HAS ADOPTED THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS. AS A RESULT OF THE IMPLEMENTATION, THE ASSOCIATION EVALUATED ITS TAX POSITIONS AND DETERMINED IT HAS NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2011. THE ASSOCIATION'S TAX RETURNS FOR THE YEARS 2008-2011 ARE OPEN FOR IRS EXAMINATIONS. THE ASSOCIATION USES THE ASSET AND LIABILITY APPROACH TO DETERMINE DEFERRED INCOME TAXES. THE ASSET AND LIABILITY APPROACH REQUIRES RECOGNITION OF DEFERRED TAX LIABILITIES AND ASSETS FOR THE EXPECTED FUTURE CONSEQUENCES OF TEMPORARY DIFFERENCES BETWEEN THE FINANCIAL REPORTING BASIS AND THE TAX BASIS OF ASSETS AND LIABILITIES. A VALUATION ALLOWANCE IS PROVIDED WHEN REALIZATION OF A DEFERRED TAX ASSET IS UNLIKELY. AS OF DECEMBER 31, 2011, THE ASSOCIATION HAD A TAX LIABILITY OF \$7,310. THE ASSOCIATION HAD NO SIGNIFICANT DEFERRED TAXES, TAX EXPENSE OR NET OPERATING LOSSES AT DECEMBER 31, 2010.

SCHEDULE F  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization  
HEALTH CARE COMPLIANCE ASSOCIATION

Employer identification number  
23-2882664

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States
- 3 Activites per Region (Use Part V if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region/investments in region
SOUTH AMERICA	0	0	PROGRAM SERVICES	WORKSHOP	67,685
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	COMPLIANCE ACADEMY	131,616
3a Sub-total	0	0			199,301
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			199,301

**1**

(i) Method of valuation (book, FMV, appraisal, other)

**3** Enter total number of other organizations or entities . . . . . ►

## Part III

**(a) Type of grant or assistance**

**(b) Region**

(c) Number of recipients

**(d)** Amount of cash grant

**(e) Manner of cash disbursement**

(f) Amount of non-cash assistance

**(g) Description of non-cash assistance**

**(h)** Method of valuation (book, FMV, appraisal, other)

**Part IV Foreign Forms**

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☐

Yes

☒

No

## Supplemental Information

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

[illegible]



Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization  
HEALTH CARE COMPLIANCE ASSOCIATION

Employer identification number  
23-2882664

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>1b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</div></div>		
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</div></div>		
<div><div>3</div><div>Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply</div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div>		
<div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div>		
<div><div>4a</div><div>Receive a severance payment or change-of-control payment?</div></div>		No
<div><div>4b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>		No
<div><div>4c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>		No
<div><div>5</div><div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div>		
<div><div>5a</div><div>The organization?</div></div>		
<div><div>5b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>		
<div><div>6</div><div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div>		
<div><div>6a</div><div>The organization?</div></div>		
<div><div>6b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>		
<div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div>		
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>		
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>		

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

[illegible]

**Part III**   **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization HEALTH CARE COMPLIANCE ASSOCIATION	Employer identification number 23-2882664
--	--

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 1	THE ASSOCIATION'S EXECUTIVE COMMITTEE CONSISTS OF SEVEN MEMBERS OF THE BOARD INCLUDING THE OFFICERS, THE ASSOCIATION CEO, AND ONE ADDITIONAL MEMBER THE EXECUTIVE COMMITTEE HAS THE FULL AUTHORITY OF THE BOARD OF DIRECTORS BETWEEN MEETINGS OF THE FULL BOARD

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	ROY SNELL AND DANIEL ROACH - BUSINESS RELATIONSHIP

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	THE ASSOCIATION AMENDED ITS ARTICLES OF INCORPORATION AND BYLAWS FOR A MERGER WITH SOCIETY OF CORPORATE COMPLIANCE AND ETHICS AND A NAME CHANGE TO SOCIETY OF CORPORATE COMPLIANCE AND ETHICS & HEALTH CARE COMPLIANCE ASSOCIATION THE MERGER WAS EFFECTIVE FEBRUARY 1, 2012 THE NEWLY FORMED ENTITY ADOPTED THE ARTICLES OR INCORPORATION AND BYLAWS AS STATED WITH THE EXCEPTION OF THE NAME CHANGE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 5	THE ASSOCIATION HAD A MATERIAL DIVERSION OF ASSETS DURING 2011. THE ASSOCIATION HAD APPROXIMATELY \$960,000 FROM THEIR BANK ACCOUNT FRAUDULENTLY TRANSFERRED TO AN OUTSIDE PARTY. THE ASSOCIATION UNDERWENT AN EXTENSIVE INVESTIGATION WHICH CONFIRMED THAT THE TRANSFER WAS PERPETRATED BY AN EXTERNAL PARTY AND THERE WAS NO INTERNAL COLLUSION BY THE ASSOCIATION'S STAFF RELATED TO THE TRANSFER. FOLLOWING THE DISCOVERY OF THE FRAUDULENT WIRE TRANSFER OF FUNDS TO AN OUTSIDE PARTY, THE ASSOCIATION MADE SIGNIFICANT CHANGES TO THE INFORMATION TECHNOLOGY PROCEDURES AND COMPUTER EQUIPMENT TO ATTEMPT TO PREVENT ANY ADDITIONAL INCIDENTS OF FRAUDULENT TRANSFERS. AN OUTSIDE CONSULTANT WAS ENGAGED TO HELP SET APPROPRIATE SECURITY POLICIES AND TO DEVELOP PROCEDURES TO ENSURE THAT APPROPRIATE SYSTEM SECURITY IS MAINTAINED AT ALL TIMES. SUBSEQUENT TO 2011, APPROXIMATELY \$950,000 OF THE FUNDS WERE RETURNED TO THE ASSOCIATION WHICH REPRESENTS THE BALANCE LESS \$6,400 OF THE FRAUDULENT TRANSFER.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE ASSOCIATION HAS ONE CLASS OF MEMBERS CONSISTING OF PERSONS INTERESTED IN COMPLIANCE ACTIVITIES AND SUCH OTHER PERSONS WHO ARE ADMITTED FROM TIME TO TIME BY THE DIRECTORS



Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	THE ASSOCIATION'S MEMBERS ELECT THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	THE FULL MEMBERSHIP MUST BE ALLOWED TO VOTE ON THE DISSOLUTION OF THE ASSOCIATION OR A MATERIAL CHANGE IN THE BY-LAWS, ONE VOTE FOR EACH MEMBER

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS REVIEWED IN DETAIL BY THE CEO AND MEMBERS OF MANAGEMENT. ONCE THE RETURN HAS BEEN APPROVED BY THE CEO AND MANAGEMENT, THE ASSOCIATION'S FINANCE AND AUDIT COMMITTEE REVIEWS THE RETURN. THE FULL BOARD OF DIRECTORS RECEIVES A COPY OF THE FORM 990 PRIOR TO FILING WITH THE IRS.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	IT IS REQUIRED THAT THE CONFLICT OF INTEREST STATEMENT IS SIGNED ANNUALLY BY THE FULL BOARD OF DIRECTORS. ALL EMPLOYEES SIGN A CONFLICT OF INTEREST POLICY AT THE TIME OF EMPLOYMENT. MEETINGS ARE HELD, AT LEAST ANNUALLY, TO DISCUSS THE SUBJECT WITH BOARD MEMBERS AND EMPLOYEES TO ENSURE THAT EVERY ONE INVOLVED IS CLEAR ON THEIR RESPONSIBILITY REGARDING CONFLICTS OF INTEREST. ANYONE SUSPECTING A POSSIBLE CONFLICT OF INTEREST IS REQUIRED TO REPORT IT TO EITHER THE COMPLIANCE OFFICER, THE CEO OR THE CHAIR OF THE FINANCE & AUDIT COMMITTEE. ANYONE HAVING ANY DEALINGS WITH THE ASSOCIATION IS COVERED BY THE CONFLICT OF INTEREST POLICY. THE FINANCE & AUDIT COMMITTEE DETERMINES WHETHER OR NOT A CONFLICT OF INTEREST EXISTS. THIS COMMITTEE IS RESPONSIBLE FOR REVIEWING ANY ACTUAL CONFLICTS OF INTEREST. IF THE DECISION IS MADE THAT A CONFLICT OF INTEREST IS DETRIMENTAL TO THE ASSOCIATION THEN IT MUST BE TERMINATED. ALL PROCEEDINGS RELATED TO CONFLICTS ARE NOTED IN THE MEETING MINUTES.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	SALARIES ARE DETERMINED BY LOOKING THROUGH AN ASSOCIATION COMPENSATION BOOK THE BOOK EXPLAINS COMPENSATION BASED ON JOB TITLE, GEOGRAPHICAL AREA AND SIZE OF COMPANY BASED ON REVENUE THE ASSOCIATION HAS A COMPENSATION COMMITTEE THAT PROVIDES ANNUAL RECOMMENDATIONS TO THE EXECUTIVE COMMITTEE ON CHANGES TO COMPENSATION PAID TO THE CEO OF THE ASSOCIATION THE CEO HAS A CURRENT EMPLOYMENT CONTRACT WHICH ESTABLISHES COMPENSATION DEVELOPED USING THIS PROCESS FOR THE CEO THAT WAS ESTABLISHED IN 2010 FOR ROY SNELL SALARIES FOR OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED BY CONDUCTING A REVIEW OF SALARIES FOR STAFF OF SIMILARLY SITUATED ASSOCIATIONS PAY RAISES FOR OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED BY A PERFORMANCE REVIEW BY THE ASSOCIATION'S CEO THIS PROCESS WAS LAST CONDUCTED IN 2011 FOR THE CFO, CHARLIE THIEM AND THE VICE PRESIDENT OF MEMBER RELATIONS, ADAM TURTELTAUB

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ASSOCIATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , NOR ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -84,443

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
HEALTH CARE COMPLIANCE ASSOCIATION

Employer identification number  
23-2882664

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No



Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) HCCA PROPERTIES LLC  6500 BARRIE ROAD SUITE 250 MINNEAPOLIS, MN 55435 20-3357104	RENTAL PROPERTY MANAGEMENT	PA	HEALTH CARE COMPLIANCE ASSOCIATION	RELATED	392,546	1,440,550		No		Yes		80 000 %

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

Transactions With Related Organizations

(Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Sale of assets to related organization(s)

g Purchase of assets from related organization(s)

h Exchange of assets with related organization(s)

i Lease of facilities, equipment, or other assets to related organization(s)

j Lease of facilities, equipment, or other assets from related organization(s)

k Performance of services or membership or fundraising solicitations for related organization(s)

l Performance of services or membership or fundraising solicitations by related organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n Sharing of paid employees with related organization(s)

o Reimbursement paid to related organization(s) for expenses

p Reimbursement paid by related organization(s) for expenses

q Other transfer of cash or property to related organization(s)

r Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

Yes

No

Yes

Yes

Yes

No

No

No

Yes

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) HCCA PROPERTIES LLC	J	261,820	FAIR MARKET VALUE
(2) HCCA PROPERTIES LLC	R	140,868	CASH
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2011

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

**Part VII**

**Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
------------	------------------	-------------	--

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 23-2882664  
**Name:** HEALTH CARE COMPLIANCE ASSOCIATION

**Form 990, Special Condition Description:**

<b>Special Condition Description</b>
--------------------------------------